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2-11-2025 Sam Lincoln S.46 testimony

For the record, my name is Sam Lincoln. I own and operate a Master Logger certified mechanized timber harvesting business in Randolph Center. In addition to my career as a multigenerational farmer and logger in central Vermont, I also served four years as the Deputy Commissioner of the Department of Forests, Parks, and Recreation in the Scott administration, and I currently serve on the board of directors of the Professional Logging Contractors of the Northeast.

Thank you to Chairman Westman and the Committee on Transportation for the opportunity to testify on the S.46.

Harvesting timber as part of forest management in Vermont has been a rewarding career for me, and many others. It is challenging work in adverse conditions and comes with a strong sense of accomplishment. In addition to the ecological benefits of our work, which are many, we also produce raw materials essential for modern society. We are an essential part of Vermont's rural economy. We have a terrific and abundant resource in our forests, and from my role as a private sector business owner, and as a member of the administration in a department responsible for oversight of forests and forestry operations, I can confidently say that all Vermonters have a lot to be proud of, and thankful for, in how forests are managed in Vermont.

Despite the many positive contributions and benefits of Vermont's forest economy, our sector is facing extreme financial challenges. Society has high expectations for how forests are managed, how water quality is protected, how workers are compensated and protected from injury, and many other costs that we bear. Those are good things that we're proud of. However, when our products are sold into a global supply chain, we're competing against regions, countries, industries, and consumers, that reward the lowest cost producer and creates an unlevel playing field.

In 2017 and 2018, the Scott administration proposed, and the general assembly passed, legislation that exempted certain logging equipment and their repair parts from sales and use tax and purchase and use tax. This well-supported effort put Vermont logging contractors on par with their peers and competitors in the rest of the region. It also kept more money in the hands of rural small business owners. At that time, vehicles were already exempt from these taxes in neighboring states, but the logging equipment exemption was what there was an appetite for.

Given that we continue to face rapidly increasing costs, higher expectations, fewer markets, and increasing transportation distances, the loggers and truckers in our organization felt that this was the right time to bring forward an effort to put us on par with our competitors and extend the original exemption.

Having worked in both the private and public sector, I am fully aware that there is no silver bullet solving problems or capturing opportunities. It must be done layer by layer, thoughtfully moving legislation forward in response to real world conditions. This legislation will be a helpful step toward maintaining the viability of our essential rural businesses.

I appreciate the opportunity to testify and look forward to answering the committee's questions.